

REMARKS

Entry of the amendment above is requested prior to the first examination as to the merits of the instant application.

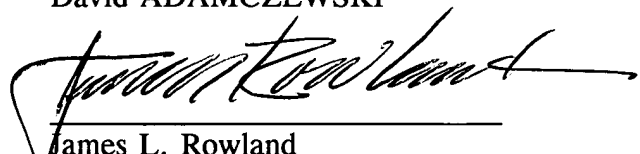
Concurrent with this amendment, Applicant is filing a reply to the Examiner's restriction requirement, dated January 4, 2005, in which Applicant is electing the invention of claims 1-14, drawn to a gliding or rolling board, classified in class 280, subclass 610.

By means of the amendment, although claim 15 has been identified as being drawn to an independent and patentably distinct invention, being drawn to a process for manufacturing a gliding or rolling board, claim 15 depends from claim 1. Inasmuch as the Manual of Patent Examining Procedure, Section 821.04, provides that if a "product" claim were to be allowed, a dependent claim directed to a method of making the product will also be allowed, Applicant requests that, upon the allowance of claim 1, or any claim from which claim 15 (or claim in the same category) were to depend, such claim(s) also be allowed.

Neither a fee nor a request for extension of time is believed to be necessary at this time. However, the Commissioner is authorized to charge any fee required for acceptance of this reply as timely and/or complete to Deposit Account No. 19-0089.

Any comments or questions concerning this application can be directed to the undersigned at the telephone or fax number given below.

Respectfully submitted,
David ADAMCZEWSKI


James L. Rowland
Reg. No. 32,674

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GREENBLUM & BERNSTEIN, P.L.C.
1950 Roland Clarke Place
Reston, VA 20191

703-716-1191 (telephone)
703-716-1180 (fax)